Index to Volume 16

Title Index

[The] All-Events Test and the Preshipment of Inventory: Putting the Hallmark Case Into Perspective, Raymond Wacker and Jerome S.	
Horvitz	156
Closely Held Corporations, John A. Bogdanski:	
Installment Sales: A Setting Sun	175
Shareholder Debt, Corporate Debt: Lessons From Leavitt and Lessinger	348
Compensation and Fringe Benefits, Maura Ann McBreen:	
Application of Minimum Coverage Requirements to Controlled Groups	270
Impact of TAMRA on Section 89 of the Code	186
Proposed and Final Regulations Under Code Section 401(k)	76
Compensation and Fringe Benefits, Maura Ann McBreen and Patrick T. Navin:	
Proposed Cafeteria Plan Regulations	380
Consolidated Returns, Glenn E. Ferencz:	
Temporary Regulations Change Basis Rules	398
Continuity of Interest Under the New Section 355 Regulations, Benjamin J. Wells	203
Corporate Organizations and Reorganizations, Robert A. Rizzi:	
Final Regulations Under Section 355: The New Holy Grail of Corporate Tax Practice	261
[The] Poison Boot: Service Indicates "Other Property" Treatment for Certain Stock Rights	68
[The] Treatment of Miscellaneous Convertible Debt in Corporate Reorganizations	365
Yoc Heating and Intercorporate Transfers of Assets: Still a Hot Issue After Section 338	168

Index to Volume 16

Title Index

[The] All-Events Test and the Preshipment of Inventory: Putting the Hallmark Case Into Perspective, Raymond Wacker and Jerome S.	
Horvitz	156
Closely Held Corporations, John A. Bogdanski:	
Installment Sales: A Setting Sun	175
Shareholder Debt, Corporate Debt: Lessons From Leavitt and Lessinger	348
Compensation and Fringe Benefits, Maura Ann McBreen:	
Application of Minimum Coverage Requirements to Controlled Groups	270
Impact of TAMRA on Section 89 of the Code	186
Proposed and Final Regulations Under Code Section 401(k)	76
Compensation and Fringe Benefits, Maura Ann McBreen and Patrick T. Navin:	
Proposed Cafeteria Plan Regulations	380
Consolidated Returns, Glenn E. Ferencz:	
Temporary Regulations Change Basis Rules	398
Continuity of Interest Under the New Section 355 Regulations, Benjamin J. Wells	203
Corporate Organizations and Reorganizations, Robert A. Rizzi:	
Final Regulations Under Section 355: The New Holy Grail of Corporate Tax Practice	261
[The] Poison Boot: Service Indicates "Other Property" Treatment for Certain Stock Rights	68
[The] Treatment of Miscellaneous Convertible Debt in Corporate Reorganizations	365
Yoc Heating and Intercorporate Transfers of Assets: Still a Hot Issue After Section 338	168

Domestic Section 351 Transfers of Intellectual Property: The Law as It Is vs. the Law as the Commissioner Would Prefer It to Be, J. Clifton Fleming, Jr.	99
Greenmail: Section 5881 of the Internal Revenue Code—The Tax Response to a Corporate Problem, Arnold C. Johnson	299
International Developments, Howard S. Engle:	
Allocation of Interest Expense	285
Foreign Tax Credit Changes	283
Goodyear Tire & Rubber v. United States: Impact on Calculation of Deemed-Paid Foreign Tax Credits	395
Impact of Foreign Dividends on AMT Book Income Preference	289
Intercompany Pricing White Paper	290
Investments in U.S. Property (Section 956)—Substance Over Form	393
Mexican Tax Reform	396
Section 482 Allocations Under Bausch & Lomb Decision	391
Section 482 White Paper—Comments to Treasury	386
Source of Income—IRS Guidance on Independent Factory Prices	288
Personal Service Corporations After Tax Reform: Choice of Entity for Business Performing Personal Services, Richard C. Onsager	53
Private Letter Rulings, Gilbert D. Bloom:	
[The] Back Attribution Rules Under Section 304, Revised in 1984	279
Caveat Emptor on 338(h)(10) Purchases	377
Continuity and Device Under Final Sections 355 Regulations	276
Double Revocation Retroactively Depending on an Audit Determination	281
Double Spin-off Leads to a Missed Double Gain	86
Moving Assets Within a Group Is Now Easier	375
One Ill-Conceived No-Ruling Position Leads to One Charade to Avoid It	83
Relaxation of 338 Filing Requirements for Consolidated Return Groups	376
When Must Control Be Established Under Section 368(a)(2)(D)?	88

Recent Developments, Craig W. Friedrich:	
IRS Accepts Tax Court Invalidation of Regulations Attacking Wraparound Mortgages in Installment Sales	193
Merely Being Widely Held Does Not Establish That Section 306 Stock Did Not Have a Tax Avoidance Purpose	405
Option Supports Stock Ownership Even Though It Is Exercisable Only After a Fixed Period of Time	408
Payments Deferred More Than Two and One-Half Months May Not Be Deducted by Accrual-Method Payor Prior to Inclusion in Cash-Method Recipient's Income	296
Sale of 50 Percent of Historic Assets for Cash Followed by Transfer of Remaining Assets Meets "Substantially All" Requirement for C Reorganizations	95
Sale of Publicly Traded Stock Distributed to Sole Stockholder Is Not Imputed to Corporation	292
Sale of Stock of Sibling Corporation That Results in Dividend Treatment of Sale Proceeds Does Not Taint Prior Redemp- tions	91
Tightening of Installment Rules in 1987 Reflects Absence of Tax Policy Other Than the Raising of Revenues	195
Safe-Haven Interest Rates and Interest-Free Periods for Loans Be- tween Commonly Controlled Taxpayers, B. Anthony Billings and Gary A. McGill	257
Section 384: Less Left for Loss Corporations, Peter A. Glicklich	23
Tax Planning for an Acquisition of a Troubled Thrift Institution, Derek A. Bloom	313
Taxation of Foreign Investment in the United States Through a U.S. or Foreign Corporation, Schuyler M. Moore and Sheri Jeffrey	231
[The] Treatment of Options Under Section 382, Robert R. Burford and Gary J. Winston	136
Use of Thinly Capitalized Corporate Intermediaries in Financing Transactions, Philip S. Winterer	3

Author Index

BILLINGS, B. ANTHONY AND McGILL, GARY A., Safe-Haven Interest Rates and Interest-Free Periods for Loans Between Com- monly Controlled Taxpayers	257
BLOOM, DEREK A., Tax Planning for an Acquisition of a Troubled Thrift Institution	313
BLOOM, GILBERT D., Private Letter Rulings:	
[The] Back Attribution Rules Under Section 304, Revised in 1984	279
Caveat Emptor on 338(h)(10) Purchases	377
Continuity and Device Under Final Section 355 Regulations	276
Double Revocation Retroactively Depending on an Audit Determination	281
Double Spin-off Leads to a Micsed Double Gain	86
Moving Assets Within a Group Is Now Easier	375
One Ill-Conceived No-Ruling Position Leads to One Charade to Avoid It	83
Relaxation of 338 Filing Requirements for Consolidated Return Groups	376
When Must Control Be Established Under Section 368(a)(2)(D)?	88
BOGDANSKI, JOHN A., Closely Held Corporations	
Installment Sales: A Setting Sun	175
Shareholder Debt, Corporate Debt: Lessons From Leavitt and Lessinger	348
Burford, Robert R. and Winston, Gary J., The Treatment of Options Under Section 382	136
ENGLE, HOWARD S., International Developments:	
Allocation of Interest Expense	285
Foreign Tax Credit Changes	283
Goodyear Tire & Rubber v. United States: Impact on Calculation of Deemed-Paid Foreign Tax Credits	395
Impact of Foreign Dividends on AMT Book Income Preference	289
Intercompany Pricing White Paper	290

Investments in U.S. Property (Section 956)—Substance Over	202
Form	393
Mexican Tax Reform	396
Section 482 Allocations Under Bausch & Lomb Decision	391
Section 482 White Paper—Comments to Treasury	386
Source of Income—IRS Guidance on Independent Factory Prices	288
FERENCZ, GLENN E., Consolidated Returns:	
Temporary Regulations Change Basis Rules	398
FLEMING, JR., J. CLIFTON, Domestic Section 351 Transfers of Intellectual Property: The Law as It Is vs. the Law as the Commissioner Would Prefer It to Be	99
FRIEDRICH, CRAIG W., Recent Developments:	
IRS Accepts Tax Court Invalidation of Regulations Attacking Wraparound Mortgages in Installment Sales	193
Merely Being Widely Held Does Not Establish That Section 306 Stock Did Not Have a Tax Avoidance Purpose	405
Option Supports Stock Ownership Even Though It Is Exercisable Only After a Fixed Period of Time	408
Payments Deferred More Than Two and One-Half Months May Not Be Deducted by Accrual-Method Payor Prior to Inclusion in Cash-Method Recipient's Income	296
Sale of 50 Percent of Historic Assets for Cash Followed by Transfer of Remaining Assets Meets "Substantially All" Requirement for C Reorganizations	95
Sale of Publicly Traded Stock Distributed to Sole Stockholder Is Not Imputed to Corporation	292
Sale of Stock of Sibling Corporation That Results in Dividend Treatment of Sale Proceeds Does Not Taint Prior Redemp- tions	91
Tightening of Installment Rules in 1987 Reflects Absence of Tax Policy Other Than the Raising of Revenues	195
GLICKLICH, PETER A., Section 384: Less Left for Loss Corporations	23
JOHNSON, ARNOLD C., Greenmail: Section 5881 of the Internal Revenue Code—The Tax Response to a Corporate Problem	299

McBreen, Maura Ann, Compensation and Fringe Benefits:	
Application of Minimum Coverage Requirements to Controlled Groups	270
Impact of TAMRA on Section 89 of the Code	186
Proposed and Final Regulations Under Code Section 401(k)	76
Mc Breen, Maura Ann and Navin, Patrick T., Compensation and Fringe Benefits:	
Proposed Cafeteria Plan Regulations	380
MOORE, SCHUYLER M. AND JEFFREY, SHERI, Taxation of Foreign Investment in the United States Through a U.S. or Foreign Corporation	231
Onsager, Richard C., Personal Service Corporations After Tax Reform: Choice of Entity for Business Performing Personal Services	53
RIZZI, ROBERT A., Corporate Organizations and Reorganizations:	
Final Regulations Under Section 355: The New Holy Grail of Corporate Tax Practice	261
[The] Poison Boot: Service Indicates "Other Property" Treatment for Certain Stock Rights	68
[The] Treatment of Miscellaneous Convertible Debt in Corporate Reorganizations	365
Yoc Heating and Intercorporate Transfers of Assets: Still a Hot Issue After Section 338	168
WACKER, RAYMOND AND HORVITZ, JEROME S., The All-Events Test and the Preshipment of Inventory: Putting the Hallmark Case Into Perspective	156
WELLS, BENJAMIN G., Continuity of Interest Under the New Section 355 Regulations	203
WINTERER, PHILIP S., Use of Thinly Capitalized Corporate Intermediaries in Financing Transactions	3